

**Employment Tax e-file System
Technical Fact Sheet
November 5, 2003**

REPORTING AGENTS

Definition

A Reporting Agent is an accounting service, franchiser, bank or other person who complies with Revenue Procedures 96-17 and is authorized to prepare electronically a Form 940/941 for a taxpayer. Reporting Agents sign all of the electronic returns they file with a single PIN signature. Reporting Agents may transmit their own returns, or may use the services of a third party transmitter.

Authorizations

You must complete Form 8655, Reporting Agent Authorization, for each client for whom a return will be filed. Further instructions can be found in Publication 1911, Instructions for Preparing and Submitting Form 8655 Reporting Agent Authorization.

Getting Started

To participate in the Employment Tax e-file Program, a Form 8633, Application to Participate in the IRS e-file Program, must be submitted to the Andover Campus. Form 8633 may be obtained at www.irs.gov or by calling 1-866-255-0654. Mail the completed form to:

Internal Revenue Service
Andover Campus
Attn: EFU Acceptance
Testing Stop 983
P.O. Box 4099
Woburn, MA 01888-4099

If you have questions, or require assistance completing the Form 8633 –

Phone: 1-866-255-0654 (toll-free)

Obtain Software

In order to electronically file, you must use approved software that has gone through the IRS assurance testing process. You can visit our Approved IRS e-file for Business Provider page at <http://www.irs.gov/efile/lists/0,,id=105872,00.html>

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to get started. If you want to develop your own software, see the Fact Sheet for Software Developers.

Cost

Although the IRS does not charge to participate in the e-file program, there maybe a charge based on which Software Provider you choose to satisfy your business needs. We suggest that you visit our Approved IRS e-file for Business Provider page at <http://www.irs.gov/efile/lists/0,,id=105872,00.html> to select the company you would like to use to file your 940/941 returns electronically.

Signing Returns

Reporting Agents sign all of the electronic returns they file with a single PIN signature.

Proof of Filing

Contact your Provider to obtain your proof of filing.